



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

October 10, 2013

Via E-mail

Carl A. Serger  
Chief Financial Officer of the General Partner  
Seneca Global Fund, L.P.  
c/o Steben & Company, Inc.  
2099 Gaither Road, Suite 200  
Rockville, MD 20850

**Re: Seneca Global Fund, L.P.**  
**Form 10-K for fiscal year ended December 31, 2012**  
**Filed March 28, 2013**  
**Form 10-Q for interim period ended June 30, 2013**  
**Filed August 14, 2013**  
**File No. 0-53453**

Dear Mr. Serger:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kevin Woody

Kevin Woody  
Accounting Branch Chief